

Attached hereto are Replacement Claims in accordance with amendments made herein.

**IN THE SPECIFICATION:**

Please change the title to read as follows:

SEMICONDUCTOR DEVICE HAVING A HIGH BREAKDOWN VOLTAGE

**IN THE CLAIMS:**

Please cancel claims 12-19 without prejudice or disclaimer of the subject matter thereof.

Please amend Claims 1 and 6 as follows:

1. (Amended) A semiconductor device comprising:

- (a) a semiconductor substrate;
- (b) an insulating film formed at a surface of said semiconductor substrate for defining device regions in each of which a semiconductor device is to be fabricated;
- (c) a gate electrode formed on said semiconductor substrate;
- (d) a sidewall covering said gate electrode therewith; and
- (e) drain and source diffusion layers formed at a surface of said semiconductor substrate around said gate electrode,

said sidewall having a sidewall offset extending outwardly of said gate electrode along a surface of said semiconductor substrate in at least one of regions below which said drain and source diffusion layers are to be formed, said sidewall offset extending along a surface of a gate oxide film on which said gate electrode is formed,

at least one of said drain and source diffusion layers extending towards said gate electrode beyond an edge of said sidewall offset.

6. (Amended) A semiconductor device comprising:

(a) a semiconductor substrate;

(b) an insulating film formed at a surface of said semiconductor substrate for defining device regions in each of which a semiconductor device is to be fabricated;

(c) a gate electrode formed on said semiconductor substrate;

(d) a sidewall covering said gate electrode therewith;

(e) drain and source diffusion layers formed at a surface of said semiconductor substrate around said gate electrode, said sidewall having a sidewall offset extending outwardly of said gate electrode along a surface of said semiconductor substrate in at least one of regions below which said drain and source diffusion layers are formed, said sidewall offset extending along a surface of a gate oxide film on which said gate electrode is formed; and

(f) low-resistive wiring layers formed at surfaces of said drain and source diffusion layers, said low-resistive wiring layers being located outwardly beyond a peripheral edge of said sidewall offset,

[said sidewall having a sidewall offset extending outwardly of said gate electrode along a surface of said semiconductor substrate in at least one of regions below which said drain and source diffusion layers are formed,]

at least one of said drain and source diffusion layers extending towards said gate electrode beyond an edge of said sidewall offset.

Please add the following new Claims 20-23:

20. The semiconductor device of Claim 1, wherein said sidewall offset extends only towards one of said source and drain diffusion layers.